

ABSTRACT OF THE DISCLOSURE

A semiconductor device is disclosed, which comprises trench type device isolation regions formed in a semiconductor substrate, semiconductor active regions electrically isolated by the isolation regions, a first electrode layer formed to self-align to the isolation regions, and a second electrode layer formed over the first electrode layer with an insulating film interposed therebetween, the top of each of the isolation regions being located, in an area where the second electrode layer is present, at a first level below the top of the first electrode layer and above the surface of the active regions and, in an area where the second electrode layer is not present, at a second level below the first level, and the surface of the active regions being at substantially the same level in the area where the second electrode layer is present and in the area where the second electrode layer is not present.